tution. Daly v. Morgan, 69 Md. 466 (cf., dissenting opinion). Cf., Curtisv. Mactier, 115 Md. 395.

The act of 1892, chapter 285, providing that every piece of land and the improvements within the town of Hyattsville should be assessed, etc., held to violate this article by reason of its exemption of personal property from taxation; said act cannot be upheld as imposing a tax "with a political view"; the last clause of this article is not a qualification of the antecedent clause, but an enlargement of the power to tax; the two clauses are not alternative but cumulative. Taxes for municipal purposes are imposed for the support of the government, and are subject to this article. The power to exempt from taxation is not derived from the last clause of this article. History and theory of this article. Wells v. Hyattsville, 77 Md. 137.

The act of 1888, chapter 244, section 2, providing that the county commissioners of Prince George's county should authorize the county treasurer to pay the commissioners of Laurel the taxes levied upon the real property within said city, same to be used in repairing the streets, etc., of said town, and for such other purposes as said commissioners of Laurel determined, held to be in violation of this article, since it practically exempted the owners of real estate in Laurel pro tanto from the expenses of the county-government. Prince George's County v. Laurel, 70 Md. 443. And see Curtis v. Mactier, 115 Md. 396.

Section 19 of the act of 1870, chapter 260, incorporating the town of Laurel, provided that certain labor or money levied or taxed upon the owners of property or residents within said town should be turned overto the commissioners of Laurel and be spent by them for the improvement of roads, etc.; this article held not to have been violated since no inequality of taxation is provided for. Prince George's County v. Commissioners of Laurel, 51 Md. 460. And see Curtis v. Mactier, 115 Md. 396; Prince-George's county v. Laurel, 70 Md. 445.

The act of 1904, chapter 263, exempting a wharf owned by a church from municipal taxation, held to violate this article. Under what conditions exemptions may be made. Object and theory of this article. Baltimore v.. Starr Church, 106 Md. 281.

The act of 1874, chapter 514, exempting all property in the state except certain property particularly mentioned, from taxation for state or local purposes, held to violate this article. Maxwell v. State, 40 Md. 294.

For a case involving the power of the state to exempt property from taxation, and when it has been exercised, see Tax Cases, 12 G. & J. 117.

Double taxation.

A double tax is not invalid unless it destroys equality; taxes are levied upon the individual and not upon the property, though the value of the property is the standard by which the extent of liability is measured. When the same property represents distinct values belonging to different persons, natural or artificial, both persons may be taxed according to the values which the property represents in the hands of each respectively. The tax upon corporate stock is not a tax upon the stock or corporation, but upon the owners of the stock—see notes to article 81, section 162, of the Annotated Code. U. S. Electric Power, etc., Co. v. State, 79 Md. 71. Cf. Frederick County v. Farmers, etc., Bank, 48 Md. 119.

This article is a bar to double taxation; tax laws should be so construed as to avoid that result. Intent of this article. How the deposits in a savings bank, bearing interest, should be taxed—see notes to article 81, sections 90 and 91, of the Annotated Code. State v. Sterling, 20 Md. 516. And see Westminster v. Westminster Savings Bank, 63 Md. 64.

Both the property of a bank and its shares of stock-may not be taxed;; this would be double taxation. Frederick County v. Farmers, etc., Bank, 48 Md. 119. Cf. U. S. Electric, etc., Co. v. State, 79 Md. 71.

This article does not prohibit the legislature from taxing mortgages tothe mortgagees, although the property mortgaged is taxed to the mortgagors. Appeal Tax Court v. Rice, 50 Md. 319. And see Baltimore v. Canton Co., 63 Md. 237; Allen v. Harford County. 74 Md. 295.